



Jackson/Macon Boundary Line

History

- The Jackson/Macon boundary line is not well defined. The property descriptions run with the top of the ridge.
- Traditionally have used evidence from recorded surveys and United States Forest Service quadrangle (quad) maps to assist in locating the line for taxation purposes.

Timeline of Events

- **July 9, 2013 Macon County Commissioners Meeting**
 - Macon County presented resolution for the North Carolina Geodetic Survey (NCGS) to survey boundary line between Macon and Jackson counties. Resolution approved unanimously.
- **August 5, 2013 Commissioners Meeting**
 - Macon County submitted the approved resolution to Jackson County for similar action.
- **August 19, 2013 Commissioners Meeting**
 - The resolution was approved by Jackson County.

Timeline of Events

- **October 20, 2014 Commissioners Meeting**
 - Former Tax Administrator Bobby McMahan stated that staffing turnover at the State and at Macon County had delayed the boundary line project.
 - *The state surveyor retired in August 2014, a new surveyor was not hired until 2016.
- **March 3, 2017**
 - Preliminary information was provided by Ronald Harding, State Surveyor.
 - Fieldwork was to be completed by the NCGS.

Timeline of Events

- **July 21, 2017**
 - North Carolina General Statute 153A-18 was rewritten.
 - The current statute makes the results of the state conclusive. Disagreements require court action.
- **October 10, 2017 Commissioners Meeting**
 - Bobby McMahan presented a timeline of events. Discussion based on a newspaper article from September 27, 2017.
 - The article stated Jackson County would lose nearly \$600 million in value, \$1.2 million in tax levy.

Timeline of Events

- **July 2020**
 - Final proposed line information provided.
- **August 2020**
 - Jackson County expressed concerns over nine areas.
- **April 2021 – August 2021**
 - Worked with NCGS to research areas of concern.
- **August 18, 2021**
 - NCGS concluded, after a site visit, they did not find any evidence to make any changes to the information previously sent to the counties.

Parcels Affected

- The following parcels lie on the Jackson County side of the boundary line:
 - 219 taxable parcels
 - 17 exempt parcels
 - 1 Western Carolina University tract
 - 16 United States Forest Service tracts

Parcels Affected

- **Acreage Affected - Jackson County Parcels:**
 - 83 parcels lose acreage – 68.80 acres total
 - 21 acres from one parcel
 - 38 parcels gain acreage – 12.71 acres total
 - Including 18 new parcels, currently only taxed in Macon County
 - Range from .04 to 1.33 acres (5.98 acres of the 12.71 acres gained)

Parcels Affected

- **Homes Affected:**
 - 5 homes to Macon County
 - 2 detached garages
 - 1 home to Jackson County
 - 18 homes split between counties
 - 1 untaxed by either county
 - 8 currently taxed in Jackson
 - 9 currently taxed in Macon
- 3 of the affected homes and 1 of the garages are currently not receiving a bill in both counties.
- 4 of the affected homeowners have a local mailing address.

Estimated Value Change

Land Value		Building Value		Total Value	
Loss	\$4,796,184	Loss	\$8,404,640	Loss	\$13,200,824
Gain	<u>\$1,089,927</u>	Gain	<u>\$7,669,482</u>	Gain	<u>\$8,759,409</u>
Net Loss	\$3,706,257	Net Loss	\$735,158	Net Loss	\$4,441,145
				County Tax \$ Loss	\$15,990

Future Actions

- Approve resolution on December 7, 2021.
- Once recorded in the Register of Deeds, the NCGS will notify each affected party in writing.
- The Land Records Office will begin processing the work.
- The property values will be determined in a joint effort with the Macon County Tax Administrator and Reappraisal Coordinator.
 - Split homes and acreage/lot prices will be equalized between counties.
- Estimated completion of changes – January 1, 2023.

Sample Letter from NCGS

Dear Property Owner:

_____ and _____ counties requested the assistance of the North Carolina Geodetic Survey (North Carolina Emergency Management/Risk Management) to reestablish their county boundary. North Carolina Geodetic Survey has completed the resurvey and _____ and _____ counties adopted resolutions ratifying the survey as authorized in North Carolina General Statute 153A-18.

You are receiving this letter because your property has been identified as being impacted by the survey to reestablished the _____ – _____ county boundary.

The survey plats have been recorded in the Register of Deeds offices in _____ and _____ counties and provided to the North Carolina Secretary of State.

_____ County
Plat Book _____ Page _____

_____ County
Plate Book _____ Page _____

If you have questions about the impact to your property you can contact:

_____ County
Contact Name _____
_____ County Tax Administrator
Email _____
Phone Number _____
Address _____

_____ County
Contact Name _____
_____ County Tax Director
Email _____
Phone Number _____
Address _____

If you have any questions or if you need any additional information concerning the survey to reestablish the _____ – _____ county boundary, you can contact Gary Thompson at gary.thompson@ncdps.gov.

Sincerely

Gary W. Thompson PLS
Deputy Risk Management Chief
Chief, North Carolina Geodetic Survey